

The Gazette of India

EXTRAORDINARY PART II—Section 3—Sub-section (1) PUBLISHED BY AUTHORITY

No. 149 NEW DELHI, WEDNESDAY, OCTOBER 1, 1958/ASVINA 9, 1880

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

STAMPS

New Delhi, the 1st October 1958

G.S.K. 895.—In exercise of the powers conferred by the Indian Stamp Act, 1899 (2 of 1899), the Central Government hereby makes the following further amendments in the Indian Stamp Rules, 1925, in so far as they are in force in the Union territories, namely:—

In the said Rules—

1. for rule 8, the following rule shall be substituted, namely:—

“8.

One anna, two annas, ten naye paise and fifteen naye paise impressed stamps.

The duty on any instrument mentioned below may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps, namely :—

- (a) any instrument which is chargeable with a duty of one anna under the Act;
- (b) any instrument chargeable with a duty of ten naye paise under the Act;
- (c) any instrument chargeable with a duty of fifteen naye paise under article 37, 49 or 52 of Schedule I;
- (d) any instrument chargeable with a duty of two annas under article 5, 19, 36 or 43 of Schedule I.”;

2. in clause (a) of rule 13, for the words “when the amount of duty does not exceed one anna”, the words “when the amount of duty does not exceed ten naye paise” shall be substituted;

3. in rule 13-A. for the words and figures “the amount by which the payment of duty shall on that account be in defect shall be made up by the affixing of one-anna and half-anna adhesive stamps such as are described in rule 16”, the words and figures “the amount by which the payment of duty shall on that account be in defect shall be made up by the affixing of such one-anna, ten naye paise, half-anna or five naye paise adhesive stamps, as are described in rule 16, and as are necessary for the said instrument under the provisions of law for the time being in force” shall be substituted;

4. for rule 16, the following rule shall be substituted, namely:—

“16.

Adhesive stamp or stamps denoting duty of four annas, etc.

Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words “India Revenue” and the words “Four Annas” or “Twenty Five Naye Paise” or “Two Annas” or “Fifteen Naye Paise” or “One Anna” or “Ten Naye Paise” or “Half Anna” or “Five Naye Paise.”;

5. in clause (a) of rule 17, for the words “with a duty of more than one anna”, the words “with a duty of more than ten naye paise” shall be substituted.

[No. 31. F. No. 1/14/58-Stamps/Cus. VII.]

S. VENKATARAMAN, Dy. Secy.